ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018 (UNAUDITED)

POPULATION LAST CENSUS 11,701 NET VALUATION TAXABLE 2018 11,692,444,386 MUNICODE 0508

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2019 **MUNICIPALITIES - FEBRUARY 10, 2019**

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES

		5-12, AS	AMENDE	•	H INFOR	MATION RE	QUIRED PRIOR TO CAL GOVERNMENT
CITY			of	OCEAN CITY	,	County of	CAPE MAY
		SE		OVER FOR INDEX A	_	UCTIONS.	
		Date		Exami	ined By:		
	1				Prel	iminary Check	ζ.
	2					Examined	
				or other detailed anal	ysis.		were computed by me and
					Title _	CFC	D# N-0651
(This MUST be sig	ned by	Chief Fina	ncial Officer,	Comptroller, Auditor or	Registered	Municipal Acco	ountant.)
REQUIRED <u>C</u>	ERTIF	CATION	N BY THE	CHIEF FINANC	IAL OFFI	CER:	
(which I have not p exact copy of the c are correct, that no	orepare original o transf er certi	d) [eliminat on file with ers have be fy that this	e one and in the clerk of the c	verified Annual Financ nformation required also the governing body, tha or from emergency app correct insofar as I can	o included he t all calculat propriations a	erein and that th ions, extensions and all statemer	nis Statement is an s and additions nts contained herein
Further, I do here	eby ce	rtify that I,		FRANK DONA	TO III	,aı	m the Chief Financial
Officer, License # OCEAN		# N-0651	, of the , County of	F	CITY CAPE MA	ΔΥ	of and that the
statements annexe December 31, 201 to the veracity of re	ed here 8, com equired	pletely in co information	le a part here ompliance wi n included he	eof are true statements th N.J.S. 40A:5-12, as a erein, needed prior to ce ses as of December 31,	of the financ amended. I a ertification by	cial condition of also give compl	the Local Unit as at ete assurance as
Signa	ature						
Title				Chief Financial Office	er		
Addr	ess		861 Asbur	y Avenue, Ocean Cit	y, NJ 0822	6	
Phon	ie Nun	nber		609-525-9350			
Fax N	Numbe	er		609-399-3697			

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made

Preparation by Registered Municipal Account (Statement of Statutory Auditor Only)

available to	me by the	CITY	of	OCEAN CITY
promulgate	d by the Div	ision of Local Go	vernmen	certain agreed-upon procedures thereon as t Services, solely to assist the Chief Financial Financial Statement for the year then
		I.J.S. 40A:5-12, a		•
Because the accordance the post-clost agreed-upo matters) [el Financial Strequirement Government of the financial strength	e agreed-up with general sing trial bar n procedure iminate one tatement for ts of the Statement Services. Cial statement ivision. This ribed by the	con procedures deally accepted auditances, related ses, (except for cire) came to my attention to my attentions Annual Financies on procedure of the performed and the compattentions of the performance to my attentions of the performance of t	o not corditing startatement cumstandention that dition addition e with gent al Statem	nstitute an examination of accounts made in indards, I do not express an opinion on any of is and analyses. In connection with the is as set forth below, no matters) or (no interest to be lieve that the Annual is not in substantial compliance with the iment of Community Affairs, Division of Local all procedures or had I made an examination enerally accepted auditing standards, other had have been reported to the governing ment relates only to the accounts and tend to the financial statements of the
municipality	/county take	en as a whole.		
-		procedures not pull be informed:	erformed	d and/or matters coming to my attention of
				NOT APPLICABLE
			-	NOT ALL LIOADEL
			_	LEON P. COSTELLO, CPA
				(Registered Municipal Accountant)
				FORD - SCOTT & ASSOCIATES
				(Firm Name)
			-	1535 HAVEN AVENUE
				(Address)
Certified by r	ne		-	OCEAN CITY, NJ 08226
this c	lay of	FEBRUARY	,2019	(Address)
				609-399-6333
				(Phone Number)
				609-399-3710
				(Phone Number)

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.

CERTIFICATION OF QUALIFYING MUNICIPALITY

1.	The outstanding indeb	otedness of the previous fiscal year is not in excess of 3.5%;			
2.	All emergencies approappropriations;	oved for the previous fiscal year did not exceed 3% of total			
3.	The tax collection rate	exceeded 90%;			
4.	Total deferred charges	s did not equal or exceed 4% of the total tax levy;			
5.		There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and			
6.	There was no operati	ing deficit for the previous fiscal year.			
7.	The municipality did no years.	ot conduct an accelerated tax sale for less than 3 consecutive			
8.	The municipality did no not plan to conduct on	ot conduct a tax levy sale the previous fiscal year and does ne in the current year.			
9.	The current year budg	get does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee			
10.	The municipality has n	The municipality has not applied for Extraordinary Aid for 2019.			
above o		municipality has complied in full in meeting ALL of the ualification for local examination of its Budget in accordance			
Munici	pality:	CITY OF OCEAN CITY			
Chief F	Financial Officer:	FRANK DONATO III			
Signat	ure:				
Certific	cate #:	CFO# N-0651			
Date:					
	CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY			
The un	dersigned certifies that this	s municipality does not meet items(s) #			
	of the criteria	above and therefore does not qualify for local			
examin	ation of its Budget in accord	dance with N.J.A.C. 5:30-7.5			
Munici					
	Financial Officer:				
Signat	ure:				

Certificate #:

Date:

	21-6000952			
	Fed I.D. #			
	CITY OF OCEAN CITY			
	Municipality			
	CAPE MAY			
	County			
	Report of F	ederal and State Fine Expenditures of Av		
		Fiscal Year Ending: _	December 31, 2018	
	(1) Federal Programs Expended (administered by	(2) State Programs Expended	(3) Other Federal Programs Expended	
TOTAL	the state \$\$	\$2,478,601.79	\$2,615,076.95	
		x Single Audit Program Specific Financial Stateme	by OMB A-133 and OMB 04 Audit ent Audit Performed in According Standards (Yellow	ordance
Note:	Note: All local governments, where the total amount of federal required to comply with US Unit increased to \$750,000 beginning.	al and state funds expend form Guidance and NJ O	ded during its fiscal year and MB 15-08. The single audit	d the type of audit
(1)	Report expenditures from feder Federal pass-through funds car (CFDA) number reported in the	n be identified by the Cata	alog of Federal Domestic As	•
(2)	Report expenditures from state pass-through entities. Exclude are no compliance requireme	state aid (i.e., CMPTRA	•	-
(3)	Report expenditures from feder rectly from entities other than st	. •	ectly from the federal goverr	nment or indi-
_	Signature of Chief Financial Officer	_	Date	

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTIONS

The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality of if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

	nd operated by the	CITY	of	OCEAN CITY
County of	CAPE MAY	during the year 2017 and t	hat sheets	s 40 to 68 are unnecessary.
I have th	erefore removed from	his statement the sheets perta	ining only	to utilities.
		Name		FRANK DONATO III
		Title		CFO# N-0651
(This mu	-	ief Financial Officer, Comptroll	er, Audito	r or Registered
NOTE:				
in the stateme		s, please be sure to refasten to protective cover sheet to the		•
MUNIC	IDAL CEDTIFICAT	ION OF TAVADIE DDOI	EDTV A	S OF OCTOPED 1 2019
Ce		ION OF TAXABLE PROP		,
	ertification is hereby ma	de that the Net Valuation Taxa	able of pro	perty liable to taxation for
the tax y	ertification is hereby ma ear 2019 and filed with		able of pro	perty liable to taxation for
the tax y	ertification is hereby ma ear 2019 and filed with	de that the Net Valuation Taxa	on Januar of \$	perty liable to taxation for ry 10, 2019 in accordance

Sheet 2

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2018

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
CASH & INVESTMENTS	12,143,675.89	
DUE FROM STATE - VETERANS AND SENIOR CITIZENS	-	
TAXES RECEIVABLE:		
PRIOR 7,315.9	0	
CURRENT 870,661.1	7	
SUB-TOTAL	877,977.07	
TAX TITLE LIENS RECEIVABLE	3,984.88	
PROPERTY ACQUIRED FOR TAXES	262,576.00	
DEMOLITION LIEN RECEIVABLE	-	
DEFERRED CHARGE:EMERGENCY(40a4-46)	-	
DEFERRED CHARGE:SPECIAL EMERGENCY (40A:4-55)	-	
INTERFUNDS:		
DUE FROM TRUST - DOG	-	
DUE FROM TRUST - GRANT	-	
REVENUE ACCOUNTS RECEIVABLE:REBATE RECEIVABLE	-	
DEFERRED SCHOOL TAX	12,626,726.50	
Page Subtotal	25,914,940.34	-

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2018

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
	-	
APPROPRIATION RESERVES		1,519,214.94
ENCUMBRANCES PAYABLE	_	966,734.99
TAX OVERPAYMENTS		2,229.06
PREPAID TAXES		3,433,585.35
PAYROLL TAXES PAYABLE		12,173.94
ACCOUNTS PAYABLE		97.20
RESERVE FOR TAX APPEALS		
ESCROW:BLUE WATER MARINA		
RESERVE FOR HEALTH INSURANCE		1,108.96
INTERFUND:DUE TO GRANT		
DUE TO GRANT STATE OF NJ		
RESERVE FOR REVALUATION		<u>-</u>
RESERVE FOR GARDEN STATE TRUST FUND		<u>-</u>
RESERVE FOR TAX MAPS		<u>-</u>
RESERVE FOR REVALUATION		<u>-</u>
RESERVE FOR PREPAID REVENUES:BEACH FEES		104,175.00
RESERVE FOR SPECIAL EMERGENCY:SANDY		<u>-</u>
DUE TO STATE SR'S & VETS	-	1,334.17
LOCAL SCHOOL TAX PAYABLE		
DUE TO COUNTY - ADDED & OMITTED TAXES		251,719.94
SUBTOTAL	-	6,292,373.55 "C"
RESERVE FOR RECEIVABLES		1,144,537.95
DEFERRED SCHOOL TAX PAYABLE	┦	12,626,726.50
SPECIAL EMERGENCY NOTE	1	<u>-</u>
FUND BALANCE		5,851,302.34
	25,914,940.34	25,914,940.34

POST CLOSING TRIAL BALANCE - SUMMARY CURRENT FUND AND STATE AND FEDERAL GRANTS

AS AT DECEMBER 31, 2018

Title of Account		Debit	Credit
Cash	85001	12,150,803.29	
Taxes Receivable	85002	877,977.07	
Tax Title Liens	85003	3,984.88	
Foreclosed Property	85004	262,576.00	
Other Receivables	85007	-	
State and Federal Grants Receivable	85006	13,244,604.02	
Emergencies and Deferred Charges	85005	-	
Deferred School Tax		12,626,726.50	
Total Assets	85008	39,166,671.76	
Cash Liabilities	85009		19,544,104.97
Reserve for Receivables	85010		1,144,537.95
Fund Balance	85011		5,851,302.34
Deferred School Tax Payable			12,626,726.50
Special Emergency Note Payable			-
Total Liabilities, Reserve and Fund Balance	85012		39,166,671.76

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
CASH & INVESTMENTS	-	
RESERVE FOR PUBLIC ASSISTANCE		_
	-	-

^{*}To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
CASH	7,127.40	
GRANTS RECEIVABLE	13,244,604.02	
INTERFUNDS:		
DUE FROM / TO CAPITAL FUND	-	2,400,000.00
APPROPRIATED RESERVES		7,900,195.98
UNAPPROPRIATED RESERVES		3,011.46
ENCUMBRANCES PAYABLE		2,948,523.98
	13,251,731.42	13,251,731.42

POST CLOSING TRIAL BALANCE -- TRUST FUNDS

(Assessment Section Must Be Separately Stated) AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
DOG LICENSE TRUST FUND:		
CASH	24,757.07	
DUE TO CURRENT FUND		
DUE TO STATE OF N.J FEES		
RESERVE FOR DOG FUND EXPENDITURES	_	24,757.07
TOTALS - DOG TRUST	24,757.07	24,757.07
OTHER TRUSTS:		
CASH & INVESTMENTS	7,116,075.73	
RESERVES:		
TERMINAL LEAVE		
POAA-FTA		30,595.01
CASH PERFORMANCE		776,132.14
LIFEGUARD PENSION FUND		20,657.94
SHADE TREE		2,892.66
RECYCLING TRUST FUND		
SPECIAL LAW ENFORCEMENT		17,659.46
OC TOURISM DEVELOPMENT FUND		112,390.90
RECREATION TRUST		176,872.57
FIRE DEDICATED PENALTIES		2,846.02
PLANNING BOARD ESCROW		333,757.07
СОАН		5,375,566.83
TTL REDEMPTION		246,435.00
MERCHANT FEES		20,270.13
Totals	7,140,832.80	7,140,832.80

POST CLOSING TRIAL BALANCE -- TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Totals	7,140,832.80	7,140,832.80

N/A

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Y	ear 2017;	(1)	\$	0.50
		(2)	\$ *	25%
Municipal Public Defender Trust Cash Balan	ce December 31, 2018;	(3)	\$	
Note: If the amount of money in a dedicated the amount which the municipality expended defender, the amount in excess of the amount Review Collection Fund administered by the Trenton, NJ 08625)	during the prior year providing that expended shall be forwarded to	e service the Cri	es of a municipal pub minal Disposition and	olic
Amount in excess of the amount expended:	3 - (1 + 2) =		\$	_
with the regulations governing Municipal Pub	The undersigned certifies that the oblic Defender as required under P			
	Chief Financial Officer:			
	Signature:			
	Certificate #:			
	Date:			

Schedule of Trust Fund Deposits and Reserves

	<u>Purpose</u>		Amount Dec. 31, 2017 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2018
1.	Cash Performance	_\$_	944,989.34	211,831.01	380,688.21	776,132.14
2.	COAH	_	4,834,582.38	612,480.15	71,495.70	5,375,566.83
3.	Fire Dedicated Penalties		2,586.92	10,806.36	10,547.26	2,846.02
4.	Lifeguard Pension Fund	_	24,461.87	257,893.96	261,697.89	20,657.94
5.	OC Tourism Development Fund	_	149,676.40	649,281.95	686,567.45	112,390.90
6.	Planning Board Escrow		228,015.25	356,687.08	250,945.26	333,757.07
7.	POAA-FTA		28,406.41	2,200.13	11.53	30,595.01
8.	Recreation Trust		203,637.97	1,282,213.81	1,308,979.21	176,872.57
9.	Shade Tree		2,250.56	3,151.42	2,509.32	2,892.66
10.	Special Law Enforcement	_	24,151.87	32.93	6,525.34	17,659.46
11.	TTL Redemption	_	454,797.67	428,322.95	636,685.62	246,435.00
12.	Merchant Fees	_	14,541.18	157,758.00	152,029.05	20,270.13
13.						
14.						
15.		_				
16.		_				_
17.		_				_
18.	Dog Account		21,052.26	34,504.13	30,799.32	24,757.07
19.				_		
20.				_		
21.				_		
22.				_		
23.						
24.						
25.				_		
26.						
27.						
28.						
29.						
30.						
	Totals	\$_	6,933,150.08 \$	4,007,163.88 \$	3,799,481.16 \$	7,140,832.80

oneet /

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

	A							
Title of Liability to which Cash	Audit Balance		RECI	EIPTS				Balance
and Investments are Pledged	Dec. 31, 2017	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2018
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	-	-	-	-	-	-	-	-

^{*}Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	5,798,300.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	5,798,300.00
CASH	21,572,458.44	
DUE FROM OTHER:	-	
DUE FROM GRANT FUND- INTERFUND LOAN	2,400,000.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	61,217,203.46	
UNFUNDED*	87,638,300.00	
PROCEEDS FROM BOND SALE		
RESERVE TO PAY BANS		
IMPROVEMENT AUTHORIZATIONS FUNDED		
GENERAL SERIAL BONDS PAYABLE		60,815,000.00
GREEN TRUST LOAN PAYABLE		402,203.46
BOND ANTICIPATION NOTES PAYABLE*		81,840,000.00
RESERVE FOR ARBITRAGE REBATE		_
RESERVE FOR DEBT SERVICE		3,487,200.92
RESERVE FOR CAPITAL PROJECTS		-
CAPITAL IMPROVEMENT FUND		1,210,087.53
FUND BALANCE		1,583,151.24
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		210,060.55
UNFUNDED		12,735,927.30
RESERVE FOR ENCUMBRANCES		10,544,330.90
RESERVE FOR PRELIMINARY EXPENSES		
	178,626,261.90	178,626,261.90

CASH RECONCILIATION DECEMBER 31, 2018

	Cas	sh	Less Checks	Cash Book	
	*On Hand	On Deposit		Balance	
Current	800,578.57	14,086,141.92	2,743,044.60	12,143,675.89	
Trust - Assessment					
Trust - Dog License	-	24,757.07		24,757.07	
Trust - Other	201.12	7,115,965.60	90.99	7,116,075.73	
Capital - General	853,285.20	21,777,522.34	1,058,349.10	21,572,458.44	
Water - Operating					
Water - Capital Utility - Assessment Trust					
Public Assistance **					
Garbage District					
Grant - General	800,000.00	22.84	792,895.44	7,127.40	
Total	2,454,064.89	43,004,409.77	4,594,380.13	40,864,094.53	

^{*} Include Deposits In Transit

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2017.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2017.

All <u>"Certificates of Deposits"</u>, <u>Repurchase Agreements" and other investments must be</u> reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

	Signature:	Title: CFC) #N-0651
--	------------	------------	-----------

^{**} Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

CASH RECONCILIATION DECEMBER 31, 2018 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD DANK.	
TD BANK:	0.040.000.40
General Fund Receipts:440-3333	6,040,206.48
General Fund Disbursements:440-3341	1,843,719.02
Payroll Account:440-3317	1,542,292.64
Special Payroll Account:440-3325	479,720.40
Tax Account:440-3291	165,875.29
Grant Account:440-4182	22.84
Tax Premium Account:440-3309	246,435.00
Special law Enforcement Account:58-010-8509	9,124.94
Capital Account:440-2467	5,240,739.80
COAH:6228704	5,375,566.83
Lifeguard Pension Fund:7857991942	20,657.94
OCTD Fees:7857991967	112,390.90
Fire Dedicated Penalties:7857991777	2,846.02
Capital CD:4738892763	
Special law Enforcement Account II:7868703591	8,534.52
Ocean First Bank:	
Recreation Dedicated Trust:001-500-1134	179,390.04
Planning & Zoning Fees & Escrow:001-500-1142	333,756.17
Health Insurance:980-266-183	247,422.79
Emergency Medical Fees:001-500-1712	434,352.02
Cash Performance Escrow:001-380-0701	775,993.92
Flex Spending:980490908	7,618.06
Merchant Fees:980070635	17,843.65
Sturdy Savings Bank:	
Dog License Account:9800620073	3,551.66
Dog License Account II:9800620099	21,205.41
Shade Tree Account:9800620107	2,892.66
POAA-FTA Account:9800620115	30,533.01
Total	23,142,692.01

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

CASH RECONCILIATION DECEMBER 31, 2018 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

New Jersey Artbitrage Rebate Program	
Investment ARM	0.02
Acct #138	_
Acct #144	_
Acct #146	51,059.24
Acct #148	25.21
Acct #150	-
Acct #152	10,790.45
Acct #154	-
Acct #156	0.12
Acct #158	248.08
Acet #160	238,140.11
Acct #162	52,452.24
Acct #164	409,721.14
Acct #166	2,141,734.55
Acct #168	13,632,611.38
State of New Jersey	
Cash Management:171-00068535	166,041.87
MBIA	-
Santander: Investment:9551002075	22,824.36
Parke Bank: Investment	3,136,068.99
 Total	43,004,409.77

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

<u> </u>	DEKAL AN	D STAIL (JNANIS NI	LCLIV ADLE	ı		
Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Transferred to Reserve	Cancellations	Cancellations	Balance Dec. 31, 2018
Clean Communities	-	88,657.98	88,657.98				-
Recycling Tonnage	-						-
NJ DCA Historic Preservation Grant	122,104.27						122,104.27
NJDOT - Year 2014: Bay to West ; 31st - 33rd	172,000.00						172,000.00
NJDOT - Dredging Project	1,219,935.03		535,038.14				684,896.89
NJDOT - Year 2018 Municipal Aid Program	-	190,000.00					190,000.00
NJDOT - Maritime Resources Dredging		4,454,540.24					4,454,540.24
NJ Historic Trust Sandy Relief - Life Saving Station	143,031.00						143,031.00
Community Dev. Block Grant-DR:Prepare Codes,Ordianaces	211.00						211.00
Community Dev. Block Grant-DR: Develop Design Standard	402.00						402.00
Community Dev. Block Grant	515,772.69	290,766.00	230,661.30				575,877.39
City HallStabelization Re-Point Bricks	200,000.00						200,000.00
Body Armor/Bulletproof Vest	-	4,165.43	4,165.43				-
Aiport Obstruction Removal	46,151.04						46,151.04
FAA Airport Lighting Obstruction Phase I	-	71,631.00					71,631.00
							-
							-
							-
							-
							-
Totals	2,419,607.03	5,099,760.65	858,522.85	-	-	-	6,660,844.83

10

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

		TATE GRA	THE TELE	TVIIDEE (CO	iii u j	1	
Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Transferred to Reserve	Cancellations	Cancellation	Balance Dec. 31, 2018
NJ 2015 Recreation Opportunity (ROID)	13,659.19						13,659.19
2017 Sustainable Jersey Grant - Electric Car	15,000.00		15,000.00				-
NJ Electric Vehicle Workplace Charging Station	5,000.00						5,000.00
Cape County Elevation Project	-	3,835,100.00	-				3,835,100.00
Clean Diesel Grant		49,500.00	49,500.00				-
National Fish and Wildlife		2,630,000.00					2,630,000.00
NJOHS & P- Secure the Shore		100,000.00					100,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		_	_				-
							-
Totals	2,453,266.22	11,714,360.65	923,022.85	-	-	-	13,244,604.02

Sheet 10

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance	Transferred from 2018 Budget Appropriations		Fxi	Expended	ed Cancellations	Other	Balance
	Jan. 1, 2018	Budget Ap	Appropriation By 40A:4-87		Jeriaca	Ouriodiations	Guioi	Dec. 31, 2018
NJ Alcohol & Rehabilitation Grant	90.91							90.91
Community Development Block Grant	287,007.20		290,766.00	2	229,690.95			348,082.25
CDBG-DR: Prepare Codes,Ordinances,Standard	211.00						-	211.00
CDBG-DR: Develop Design Standards Flood Re	402.00							402.00
NJ Municipal Alliance	3,658.80	3,658.80			7,317.60			(0.00)
NJ Body Armor Replacement Fund	9,611.67		4,165.43		12,962.87			814.23
NJ Clean Communities	82,894.61		88,657.98		91,908.04			79,644.55
NJ State Police - OEM	20,073.71				5,415.98			14,657.73
NJDHTS DWI	4,282.45	5,287.44			3,085.00			6,484.89
NJ - Recycling Tonage Grant	23,498.76	25,999.38			25,550.15			23,947.99
NJ Historic Trust Sandy Relief - Life Saving Stat	110,260.00			1	110,260.00			-
NJ Historic Trust Sandy Relief - Transportation	16,541.00				-			16,541.00
Body Worn Camera Assistance Program	662.00							662.00
Airport Obstruction Removal	40,132.38							40,132.38
NJ 2015 Recreation Opportunity (ROID)	20,647.31				-			20,647.31
NJ 2014 Post Sandy Planning Grant	18,432.50							18,432.50
								-
								-
								-
Totals	638,406.30	34,945.62	383,589.41	4	186,190.59			570,750.74

Sheet 11a

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont'd)

Grant	Balance	Transferred from 2018 Budget Appropriations		Expended	Cancellations	Balance
Giant	Jan. 1, 2018	Budget App	Appropriation By 40A:4-87	Expended	Cancellations	Dec. 31, 2018
City Hall Stablization/Re-point Bricks	200,000.00			200,000.00		-
NJ Dot: 2017 Dredge Material Mgmt Grant	670,549.15			670,549.15		0.00
NJ Dot: 2018 Municipal Aid Program	-	190,000.00		-		190,000.00
NJ 2017 Sustainable Jersey Grant - Electric Car	1,053.00			1,053.00		
NJ Electric Vehicle Workplace Charging Station	1,000.00			1,000.00		
Cape May Elevation Project 2018	-		3,835,100.00	274,400.00		3,560,700.00
Clean Diesel Grant	-		49,500.00	49,500.00		
National Fish & Wildlife	-		2,630,000.00	2,305,795.00		324,205.00
Secure the Shore - Physical Barrier	-		100,000.00			100,000.00
Office of Maritime Resource - Dredging	-		4,454,540.24	1,300,000.00		3,154,540.24
FAA Aiport Light Obstruction Phase I	-		79,591.00	79,591.00		
						-
						-
						-
						-
						-
Totals	1,511,008.45	224,945.62	11,532,320.65	- 5,368,078.74	-	- 7,900,195.98

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance	Transferre Budget App	ed to 2018 propriations		Received	Cancellations		Balance
	Jan. 1, 2018	Budget	Appropriation By 40A:4-87					Dec. 31, 2018
Municipal Alliance Program	-							-
	-							
Body Armor	-	-						-
Recycling Tonnage Grant	25,999.38	25,999.38			-			-
Drunk Driving Enforcement	5,287.44	5,287.44			3,011.46			3,011.46
NJSP Emergency Management	-				-			_
	-							-
	-							-
	-							_
	-							_
	-							_
	-							_
	-							_
	-							_
	-							_
	-							_
	-							_
	-							_
	-							_
Totals	31,286.82	31,286.82	-	_	3,011.46	_	-	3,011.46

Sheet 12

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2018		xxxxxxxxx	xxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85002-00	xxxxxxxxxx	12,567,827.50
Levy School Year July 1, 2018 - June 30, 2019		xxxxxxxxxx	25,253,453.00
Levy Calendar Year 2018		xxxxxxxxxx	
Paid		25,194,554.00	xxxxxxxxx
Balance December 31, 2018		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85003-00	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85004-00	12,626,726.50	xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, Board of Education for use of local schools.	transfer to	37,821,280.50	37,821,280.50

[#] Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2018	85045-00	xxxxxxxxx	
2018 Levy	81105-00	xxxxxxxxxx	
Interest Earned		xxxxxxxxxx	
Expenditures			xxxxxxxxx
Balance December 31, 2018	85046-00		xxxxxxxxx
Balance December 31, 2018	85046-00	_	xxxxxxxx

N/A REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 2018		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85032-00	xxxxxxxxxx	
Levy School Year July 1, 2018 - June 30, 2018		xxxxxxxxxx	
Levy Calendar Year 2018		xxxxxxxxxx	
Paid			xxxxxxxxx
Balance December 31, 2018		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85033-00		xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85034-00		xxxxxxxxx
# Must include unpaid requisitions.		-	-

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance January 1, 2018		xxxxxxxxx	xxxxxxxxx
School Tax Payable #	85041-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85042-00	xxxxxxxxxx	
Levy School Year July 1, 2018 - June 30, 2019		xxxxxxxxxx	
Levy Calendar Year 2018		xxxxxxxxxx	
Paid			xxxxxxxxx
Balance December 31, 2018		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85043-00		xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2018)	85044-00		xxxxxxxxx
# Must include unpaid requisitions.			-

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2018		xxxxxxxxxx	xxxxxxxxx
County Taxes	80003-01	xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxx	232,759.33
2018 Levy:		xxxxxxxxxx	xxxxxxxxx
General County	80003-03	xxxxxxxxxx	27,703,775.80
County Library	80003-04	xxxxxxxxxx	
County Health		xxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxx	1,236,429.85
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxx	251,719.94
Paid		29,172,964.98	xxxxxxxxx
Balance December 31, 2018		xxxxxxxxxx	xxxxxxxxx
County Taxes		-	xxxxxxxxx
Due County for Added and Omitted Taxes		251,719.94	xxxxxxxxx
		29,424,684.92	29,424,684.92

SPECIAL DISTRICT TAXES

		i i		
			Debit	Credit
Balance January 1, 2018		80003-06	xxxxxxxxx	-
2018 Levy: (List Each Type of District Tax	κ Separately - see Fo	otnote)	xxxxxxxxxx	xxxxxxxxx
Fire -	81108-00		xxxxxxxxxx	xxxxxxxxx
Sewer -	81111-00		xxxxxxxxxx	xxxxxxxxx
Water -	81112-00		xxxxxxxxxx	xxxxxxxxx
Garbage -	81109-00		xxxxxxxxxx	xxxxxxxxx
Special Improvement District		183,278.00	xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
Total 2018 Levy		80003-07	xxxxxxxxxx	183,278.00
Paid		80003-08	183,278.00	xxxxxxxxx
Balance December 31, 2018		80003-09	-	xxxxxxxxx
•			183,278.00	183,278.00

Footnote: Please state the number of districts in each instance.

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2018	80004-01	xxxxxxxxx	-
State Library Aid Received in 2018	80004-02	xxxxxxxxxx	5,121.00
Expended	80004-09	5,121.00	xxxxxxxxx
Balance December 31, 2018	80004-10	-	
		5,121.00	5,121.00

RESERVE FOR EXPENSE OF PARTICIPATION OF FREE COUNTY LIBRARY WITH STATE AID

Balance January 1, 2018	80004-03	xxxxxxxxx	
State Library Aid Received in 2018	80004-04	xxxxxxxxxx	
Expended	80004-11		xxxxxxxxx
Balance December 31, 2018	80004-12		

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)

Balance January 1, 2018	80004-05	xxxxxxxxx	
State Library Aid Received in 2018	80004-06	xxxxxxxxxx	
-			
Expended	80004-13		xxxxxxxxx
Balance December 31, 2018	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2018	80004-07	xxxxxxxxx	
State Library Aid Received in 2018	80004-08	xxxxxxxxx	
Expended	80004-15		xxxxxxxxx
Balance December 31, 2018	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated Surplus Anticipated with Prior Written Consent of	80101-	3,000,000.00	3,000,000.00	-
Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget		17,390,167.82	17,669,096.06	278,928.24
Added by N.J.S. 40A:4-87 (List on 17	a)	11,524,360.65	11,524,360.65	-
Total Miscellaneous Revenue Anticipated	80103-	28,914,528.47	29,193,456.71	278,928.24
Receipts from Delinquent Taxes	80104-	665,000.00	645,152.78	(19,847.22)
Amount to be Raised by Taxation:		xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	57,723,652.66	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	80107-	57,723,652.66	58,780,460.03	1,056,807.37
		90,303,181.13	91,619,069.52	1,315,888.39

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxx	112,259,116.62
Amount to be Raised by Taxation		xxxxxxxx	xxxxxxxx
Local District School Tax	80109-00	25,253,453.00	xxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxx
County Taxes	80111-00	28,940,205.65	xxxxxxxx
Due County for Added and Omitted Taxes	80112-00	251,719.94	xxxxxxxx
Special District Taxes	80113-00	183,278.00	xxxxxxxx
Municipal Open Space Tax	80120-00	-	xxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxx	1,150,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00	58,780,460.03	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00	-	xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Tax" "Budget" column of the statement at the top of this sheet. In such instances, any in the above allocation would apply to "Non-Budget Revenue" only.		113,409,116.62	113,409,116.62

STATEMENT OF GENERAL BUDGET REVENUES 2018

(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
Body Armor/Bullet Proof Vest Program	4,165.43	4,165.43	-
State of NJ- Clean Communties	88,657.98	88,657.98	-
Community Dev Block Grant - 2018/2019	290,766.00	290,766.00	-
FEMA/NJOEM- Cape May County Elevation Project	3,835,100.00	3,835,100.00	-
State of NJ- Clean Diesel Grant	49,500.00	49,500.00	-
FAA - Airport Lighting Obstruction Phase I	71,631.00	71,631.00	-
NFWF - Shoreline Protection	2,630,000.00	2,630,000.00	-
NJOHS&P - Secure the Shore	100,000.00	100,000.00	-
NJDOT - Maritime Resources Dredging	4,454,540.24	4,454,540.24	-
			-
			_
			-
			-
			-
Total (Sheet 17)	11,524,360.65	11,524,360.65	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Sinature:			

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted		80012-01	78,778,820.48
2018 Budget - Added by N.J.S. 40A:4-87		80012-02	11,524,360.65
Appropriated for 2018 (Budget Statement Item 9)		80012-03	90,303,181.13
Appropriated for 2018 by Emergency Appropriation (Budget Sta	atement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	90,303,181.13
Add: Overexpenditures (see footnote)		80012-06	_
Total Appropriations and Overexpenditures		80012-07	90,303,181.13
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	87,633,349.52	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,150,000.00	
Reserved	80012-10	1,519,214.94	
Total Expenditures		80012-11	90,302,564.46
Unexpended Balances Canceled (see footnote)		80012-12	616.67

FOOTNOTE - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled."

N/A

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2018 Authorizations	
N.J.S. 40A:4-46 (After adoption of Budget)	
N.J.S. 40A:4-20 (Prior to adoption of Budget)	
Total Authorizations	
Deduct Expenditures:	
Paid or Charged	
Reserved	
Total Expenditures	

RESULTS OF 2018 OPERATIONS

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxx	278,928.24
Delinquent Tax Collections	80013-02	xxxxxxxx	
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	1,056,807.37
Unexpended Balances of 2018 Budget Appropriations	80013-04	xxxxxxxxx	616.67
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxx	404,972.34
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxx	
Cancellation of Escrow		xxxxxxxx	-
Unexpended Balances of 2017 Appropriations Reserves	80013-05	xxxxxxxx	1,240,849.10
Tax adjustment due to bankruptcy	80013-06	xxxxxxxx	<u>-</u>
Cancellation of Grants		xxxxxxxx	<u>-</u>
Prior Year Vets & Senior Citizens Disallowed		xxxxxxxx	
Cancellation of Emergency Appropriation		xxxxxxxx	<u>-</u> _
Deferred School Tax Revenue: (See School Taxes, Sheets 13	3 & 14)	xxxxxxxx	xxxxxxxx
Balance January 1, 2018	80013-07	12,567,827.50	xxxxxxxx
Balance December 31, 2018	80013-08	xxxxxxxxx	12,626,726.50
Deficit in Anticipated Revenues:		xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxx
Delinquent Tax Collections	80013-10	19,847.22	xxxxxxxx
			xxxxxxxx
Required Collection on Current Taxes	80013-11		xxxxxxxx
Interfund Advances Originating in 2018	80013-12	-	xxxxxxxx
			xxxxxxxx
Prior Year Vets & Senior Citizens Disallowed		-	xxxxxxxx
Refund of Prior Year Revenue		-	xxxxxxxx
Reissue of Prior Year Canceled Payroll Checks		-	xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,021,225.50	xxxxxxxx
		15,608,900.22	15,608,900.22

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Storage & Towing Fees	18,165.00
200 Foot Information	2,832.25
City Clerk	215.50
Reimbursements from OC Free Library	68,920.90
Public Defender	2,350.00
American Recycling	10,065.05
Bench Donations	27,650.00
Binocular Fees	510.91
Tax Collector	5,271.34
Vending Machines	2,002.00
Wilhelm Trust	8,200.00
Trademarks Fees	1,100.00
Plans & Specs	1,442.50
PILOT: United Methodist Homes	81,180.00
Returned Check Fees	155.00
Boardwalk Entertainers	4,000.00
Escrow Related - Tax Map Change Fees	2,500.00
Various Refunds & Reimbursements	56,235.45
FEMA Reimbursements	4,685.40
Other Rebates	24,640.39
Various Rental, Licenses & Leases (AT&T Antenna)	20,064.82
Café	1,200.00
DMV Inspection Fines	689.50
Reimbursement for Services	2,450.00
Reimbursement for POPS	11,219.67
Unclaimed Funds	5,329.56
MRNA: Misc	479.92
Bay Dredging Receipts	13,400.00
Sr & Vets 2% Admin	2,173.39
Grant Share - Avalon,HMGD OC Admin Cost	12,490.96
NJ Transit Receipts	13,352.83
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	404,972.34

SURPLUS - CURRENT FUND YEAR 2018

		Debit	Credit
1. Balance January 1, 2018	80014-01	xxxxxxxx	5,830,076.84
2.		xxxxxxxx	
3. Excess Resulting from 2018 Operations	80014-02	xxxxxxxx	3,021,225.50
4. Amount Appropriated in the 2018 Budget - Cash	80014-03	3,000,000.00	xxxxxxxx
Amount Appropriated in 2017 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxx
6.			xxxxxxxx
7. Balance December 31, 2018	80014-05	5,851,302.34	xxxxxxxx
		8,851,302.34	8,851,302.34

ANALYSIS OF BALANCE DECEMBER 31, 2018 (FROM CURRENT FUND - TRIAL BALANCE)

Cash		80014-06	12,143,675.89
Investments		80014-07	
Sub Total			12,143,675.89
Deduct Cash Liabilities Marked with "C" on Trial Balan	ICE *reduced for note	80014-08	6,292,373.55
Cash Surplus		80014-09	5,851,302.34
Deficit in Cash Surplus		80014-10	
Other Assets Pledged to Surplus:*			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-	
Deferred Charges #	80014-12	-	
Cash Deficit #	80014-13		
Total Other Assets		80014-14	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS"	, "OTHER ASSETS"	80014-15	5,851,302.34

^{*} IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"
WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #		82101-00 \$ _	111,358,125.01
	or (Abstract of Ratables)		82113-00 \$ _	
2.	Amount of Levy Special District Taxes		82102-00 \$_	183,277.94
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00 \$ _	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 \$ _	1,647,843.30
5b.	Subtotal 2018 Levy Reductions due to tax appeals ** Total 2018 Tax Levy	\$ 113,189,246.25 \$ 39,559.89	82106-00 \$ <u> </u>	113,149,686.36
6.	Transferred to Tax Title Liens		82107-00 \$_	646.37
7.	Transferred to Foreclosed Property		82108-00 \$_	
8.	Remitted, Abated or Canceled		82108-00 \$ _	19,262.20
9.	Discount Allowed		82108-00 \$	
10.	Collected in Cash: In 2017 *	82121-00 \$	11,831,164.80	
	In 2018 *	82122-00 \$	100,320,502.50	
	R.E.A.P. Revenue	\$_		
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00 \$_	107,449.32	
	Total To Line 14	82111-00 \$	112,259,116.62	
11.	Total Credits		\$ <u>_</u>	112,279,025.19
12.	Amount Outstanding December 31, 2018		82120-00 \$_	870,661.17
13.	Percentage of Cash Collections to Total 2017 L (Item 10 divided by Item 5c) is 99.21% 82112-00	evy,		
Note	e: If municipality conducted Accelerated Tax	Sale or Tax Levy Sale ch	neck here and co	mplete sheet 22a.
14.	Calculation of Current Taxes Realized in Cash:			
	Total of Line 10 Reserve for Tax Appeals Pending State Division of Tax Appeals	\$_ \$_	112,259,116.62	
Note A:	To Current Taxes Realized in Cash (Sheet 17) In showing the above percentage the following should Where Item 5 shows \$1,500,000.00, and Item 10 should the percentage represented by the cash collections with \$1,049,977.50 divided by \$1,500,000, or .699985. The shown as Item 13 is 69,99% and not 70,00% per	ows \$1,049,977.50, would be 'he correct percentage to	112,259,116.62	

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

^{*} Include overpayments applied as part of 2018 collections.

^{**} Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2018

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale	
Total of Line 10 Collected in Cash (sheet 22)	S
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	S
Line 5c (sheet 22) Total 2018 Tax Levy	S
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	
(2) Utilizing Tax Levy Sale	
Total of Line 10 Collected in Cash (sheet 22)	S
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	S
Line 5c (sheet 22) Total 2018 Tax Levy	S
Percentage of Collection Excluding Tax Levy Sale Proceeds	

SCHEDULE OF DUE FROM / TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit	Credit
1. Balance January 1, 2018	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	-	xxxxxxxx
Due To State of New Jersey	xxxxxxxx	85.86
2. Sr. Citizens Deductions Per Tax Billings	6,500.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	100,500.00	xxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	-	xxxxxxxx
5. Sr. Citizens Deductions Allowed By Tax Collector 2017 Taxes	-	
6. Veterans Deductions Allowed By Tax Collector	1,250.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxx	50.68
8. Sr. Citizens Deductions Disallowed By Tax Collector 2017 Taxes	xxxxxxxx	1,278.08
9. Received in Cash from State	xxxxxxxx	105,669.55
10. Veterans Deductions Disallowed By Tax Collector		750.00
11. Veterans Deductions Allowed By Tax Collector: 2017		1,750.00
12. Balance December 31, 2018	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	<u> </u>
Due To State of New Jersey	1,334.17	xxxxxxxx
	109,584.17	109,584.17

Calculation of Amount to be included on Sheet 22, Item 10 - 2018 Senior Citizens and Veterans Deductions Allowed

Line 2	6,500.00
Line 3	100,500.00
Line 4	1,250.00
Sub - Total	108,250.00
Less: Line 7	800.68
To Item 10, Sheet 22	107,449.32

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING - N.J. DIVISION OF TAXATION APPEALS (N.J.S.A. 54:3-27)

	Debit	Credit
Balance January 1, 2018	xxxxxxxxx	-
Taxes Pending Appeals	xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxx	xxxxxxxx
Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxxx	-
Interest Earned on Taxes Pending State Appeals	xxxxxxxxx	
Taxes Contested: Bankruptcy: Item 14 Sheet 22		
Cash Paid to Appelants (Including 5% Interest from Date	of Payment)	xxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)	-	xxxxxxxx
Balance December 31, 2018	-	xxxxxxxx
Taxes Pending Appeals*	- xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxx	xxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2018.	_	-
Signature of Tax Collector		

Date

License #

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2019 MUNICIPAL BUDGET

				<u> </u>	1
				YEAR 2019	YEAR 2018
1.	Total General Appropriations for 20° Item 8(L) (Exclusive of Reserve for I	•	atement 80015-		xxxxxxxx
Local District School Tax -		Actual	80016-		25,253,453.00
۷.	Local District Oction Tax -	Estimate **	80017-		xxxxxxxx
3.	Regional School District Tax -	Actual	80025-		
J.	regional oction district tax -	Estimate *	80026-		xxxxxxxx
4.	Regional High School Tax -	Actual	80018-		
	School Budget	Estimate *	80019-		xxxxxxxx
5.	County Tax	Actual	80020-		29,191,925.59
<u>J.</u>	Southly Tun	Estimate *	80021-	_	xxxxxxxx
6.	Special District Taxes	Actual	80022-		183,278.00
	Special Biother Lance	Estimate *	80023-	-	xxxxxxxx
7.	Municipal Open Space Tax	Actual	80027-		
	алгораг Эроп Ораос Тах	Estimate *	80028-		xxxxxxxx
8.	Total General Appropriations & C		80024-01	-	
9.	Less:Total Anticipated Revenues Municipal Budget (Item 5)		80024-02	_	
	Cash Required from 2019 Taxes		1		
	Municipal Budget and Other Tax Amount of Item 10 Divided by		80024-03	-	1
•••	Equals Amount to be Raised by Taxation (Percentage				
	used must not exceed the applic shown by Item 13, Sheet 22)	able percentage	80024-05	_	
	Analysis of Item 11:		33024 00		
	Local District School Tax (Amount Shown on L	ine 2 Above)	_	 * May not be stated in a "actual" Tax of year 20° 	
	Regional School District Ta (Amount Shown on L	ax		, _,	
	Regional High School Tax	-iiie 3 Above)	-	** Must be stated in the a	
	(Amount Shown on L	ine 4 Above)	-	to the Commissioner of E	Local Board of Education Education on January 15,
	County Tax (Amount Shown on L	ine 5 Above)	_	2019 (Chap. 136, P.L. 19 be given to calendar yea	
	Special District Tax (Amount Shown on L	,		<u> </u>	
	Municipal Open Space Tax	<u> </u>	-		
	(Amount Shown on L	ine 7 Above)	-		
	Tax in Local Municipal Bud		-		
12.	Total Amount (see Line 11 Appropriation: Reserve for Unco				TI
14.	Statement, Item 8 (M) (Iter	n 11, Less Item 10)	80024-06	-	
	Item 1 - Total General App			-	
Item 1 - Total General Appropriations Item 12 - Appropriation: Reserve for Uncollected Taxes				_	anticipated
Item 12 - Appropriation: Reserve for Uncollected Taxes Sub - Total				-	revenues (Item9) may never exceed
	Less: Item 9 - Total Anticip	-	the total of Items 1 and 12.		
_	Amount to be Raised by Taxation		80024-07		
	·				

Sheet 25

ACCELERATED TAX SALE - CHAPTER 99

Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A.	Reserve for Uncollected Taxes (sheet 25, Item 12)	\$
В.	Reserve for Uncollected Taxes Exclusion: Amount Realized in Prior Year for Receipts from Delinquent Taxes* (sheet 26, Item 10)	_
C.	TIMES: % of increase of Amount to be Raised by Taxes over Prior Year [(2019 Estimated Total Levy - 2018 Total Levy) / 2018 Total Levy]	_
D.	Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]	\$
Ε.	Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	\$
2018	Reserve for Uncollected Taxes Appropriation Calculation (Actual)	
1.	Subtotal General Appropriations (item 8(L) budget sheet 29)	\$
2.	Taxes not Included in the Budget (AFS 25, items 2 thru 7)	\$
	Total	\$
3.	Less: Anticipated Revenues (item 5, budget sheet 11)	\$
4.	Cash Required	\$
5.	Total Required at% (items 4 + 6)	\$
3.	Reserve for Uncollected Taxes (item E above)	\$

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2018			727,418.61	xxxxxxxx
A. Taxes	83102-00	724,270.39	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	83103-00	3,148.22	xxxxxxxx	xxxxxxxx
2. Canceled:			xxxxxxxxx	xxxxxxxx
A. Taxes		83105-00	xxxxxxxxx	71,677.23
B. Tax Title Liens		83106-00	xxxxxxxx	
3. Transferred to Foreclosed Tax Title Lie	ns:		xxxxxxxx	xxxxxxxx
A. Taxes		83108-00	xxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxx	
4. Added Taxes		83110-00		xxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxx
6. Adjustment between Taxes (Other than cur	rent year) and Tax T	ïtle Liens;	xxxxxxxx	
A. Taxes - Transfers to Tax Title	Liens	83104-00	xxxxxxxx	(1) 124.48
B. Tax Title Liens - Transfers fro	m Taxes	83107-00	(1) 124.48	xxxxxxxx
7. Balance Before Cash Payments			xxxxxxxx	655,741.38
8. Totals			727,543.09	727,543.09
9. Balance Brought Down			655,741.38	xxxxxxxxx
10. Collected:			xxxxxxxx	645,152.78
A. Taxes	83116-00	645,152.78	xxxxxxxxx	xxxxxxxx
B. Tax Title Liens	83117-00	-	xxxxxxxxx	xxxxxxxx
11. Interest and Costs - 2018 Tax Sale		83118-00	65.81	xxxxxxxx
12. 2018 Taxes Transferred to Liens		83119-00	646.37	xxxxxxxx
13. 2018 Taxes		83123-00	870,661.17	xxxxxxxx
14. Balance December 31, 2018	<u> </u>		xxxxxxxxx	881,961.95
A. Taxes	83121-00	877,977.07	xxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83122-00	3,984.88	xxxxxxxxx	xxxxxxxxx
15. Totals			1,527,114.73	1,527,114.73

16.	Percentage of Cash Collections to Adju	usted Amount Out	standing
	(Item No. 10 divided by Item No. 9) is	98.39%	

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

^{17.} Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2019.

867,720.45 and represents the 83125-00

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2018	84101-00	262,576.00	xxxxxxxx
2. Foreclosed or Deeded in 2018		xxxxxxxx	xxxxxxxx
3. Tax Title Liens	84103-00		xxxxxxxx
4. Taxes Receivable	84104-00		xxxxxxxx
5A.	84102-00		xxxxxxxx
5B.	84105-00	xxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxx	
8. Sales		xxxxxxxx	xxxxxxxx
9. Cash *	84109-00	xxxxxxxx	
10. Contract	84110-00	xxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxx	
13. Gain on Sales	84113-00		xxxxxxxx
14. Balance December 31, 2018	84114-00	xxxxxxxx	262,576.00
		262,576.00	262,576.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2018	84115-00		xxxxxxxx
16. 2018 Sales from Foreclosed Property	84116-00		xxxxxxxx
17. Collected*	84117-00	xxxxxxxx	
18.	84118-00	xxxxxxxx	
19. Balance December 31, 2018	84119-00	xxxxxxxx	
		-	-

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2018	84120-00		xxxxxxxx
21. 2018 Sales from Foreclosed Property	84121-00		xxxxxxxx
22. Collected*	84122-00	xxxxxxxx	
23.	84123-00	xxxxxxxx	
24. Balance December 31, 2018	84124-00	xxxxxxxx	
		-	-

Analysis of Sale of Property:	\$	
* Total Cash Collected in 2018		(84125-00)
Realized in 2018 Budget	_	
To Results of Operation (Sheet 19))	

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

	<u>Caused By</u>		Amount Dec. 31, 2017 per Audit <u>Report</u>	Amount in 2018 <u>Budget</u>	Amount Resulting from 2018	Balance as at <u>Dec. 31, 2018</u>
1.	Emergency Authorization -					
	Municipal*	\$_	\$	\$	\$	-
2.	Emergency Authorization -					
	Schools	\$_	\$	\$	\$	
3.		\$	\$_	\$	\$	<u> </u>
4.		\$_	\$	\$	\$	
5.		\$	\$_	\$	\$	
6.		\$	\$_	\$	\$	
7.		\$	\$	\$	\$	
8.		\$	\$_	\$	\$	
9.		\$	\$_	\$	\$	
10.		\$_	\$_	\$	\$	

^{*}Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1			\$
2			\$
3			\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2019
1			\$_		
2.			\$		
3.			\$_		
4.			\$		

N.J.S. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2017	REDUCEI By 2018 Budget	D IN 2018 Canceled By Resolution	Balance Dec. 31, 2018
			-	-	-	-	-
							-
	<u> </u>						
	Totals			80025-00	80026-00	-	-

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

Chief Financial Officer

^{*} Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column "Balance Dec. 31, 2018" must be entered here and then raised in the 2019 budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount	Balance	REDUCED IN 2017		Balance Dec. 31, 2018
		Authorized	Authorized*	Dec. 31, 2017	By 2018 Budget	Canceled By Resolution	Dec. 31, 2016
	Totals			-	-	-	
				80027-00	80028-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page

Chief Financial Officer

^{*} Not less than one-third (1/3) of amount shown authorized but not more than the amount in the column "Balance Dec. 31, 2018" must be entered here and then raised in the 2019 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2019 DEBT SERVICE FOR BONDS

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2018 Debt	Service
Outstanding January 1, 2018	80033-01	xxxxxxxx	70,935,000.00		
Issued	80033-02	xxxxxxxx	-		
Paid	80033-03	10,120,000.00	xxxxxxxx		
Outstanding, December 31, 2018	80033-04	60,815,000.00	xxxxxxxx		
		70,935,000.00	70,935,000.00		-
2019 Bond Maturities - General Capi	tal Bonds	,	80033-05	\$ 10),515,000.00
2019 Interest on Bonds*		80033-06	1,642,312.50		
	1	IAL BONDS			
Outstanding January 1, 2018	80033-07	xxxxxxxx			
	1	1	xxxxxxxx		
Outstanding January 1, 2018 Issued Paid	80033-07 80033-08 80033-09	xxxxxxxx	XXXXXXXX		
Outstanding January 1, 2018 Issued	80033-07 80033-08	xxxxxxxx	XXXXXXXXX XXXXXXXXX		
Outstanding January 1, 2018 Issued Paid	80033-07 80033-08 80033-09 80033-10	XXXXXXXXX		\$	
Outstanding January 1, 2018 Issued Paid Outstanding, December 31, 2018	80033-07 80033-08 80033-09 80033-10	XXXXXXXXX	xxxxxxxxx - 80033-11	\$	

LIST OF BONDS ISSUED DURING 2018

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2019 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) GREEN TRUST LOAN

		Debit	Credit	2018 Debt Service
Outstanding January 1, 2018	80033-01	xxxxxxxx	432,414.51	
Issued	80033-02	xxxxxxxxx	-	
Paid	80033-03	30,211.05	xxxxxxxx	
Refunded				
Outstanding, December 31, 2018	80033-04	402,203.46	xxxxxxxx	
		432,414.51	432,414.51	
2019 Loan Maturities			80033-05	\$ 30,818.28
2019 Interest on Loans			80033-06	\$ 7,890.76
Total 2019 Debt Service for Green Total 2019 Debt Service for Green Total	rust Loan		80033-13	\$ 38,709.04
		LOA	N	
Outstanding January 1, 2018	80033-07	xxxxxxxx		
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxx	
Outstanding, December 31, 2018	80033-10	-	xxxxxxxx	
		-	-	
2019 Loan Maturities			80033-11	\$
2019 Interest on Loans			80033-12	\$
Total 2019 Debt Service for		Loan	80033-13	\$

LIST OF LOANS ISSUED DURING 2018

EIST OF EOTI	TIS ISSUED DUI	11113 2010		
Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
		-		
Total	-	-		

80033-14

80033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2019 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2018 Debt Service
Outstanding January 1, 2018	80034-01	xxxxxxxx		
Paid	80034-02		xxxxxxxx	
Outstanding, December 31, 2018	80034-03	-	xxxxxxxx	
2019 Bond Maturities - Term Bonds	L	80034-04	\$	
2019 Interest on Bonds*		80034-05	\$	
Outstanding January 1, 2018 Issued	80034-06	xxxxxxxx		
•		xxxxxxxx		
	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2018	80034-09	-	xxxxxxxx	
2019 Interest on Bonds*		80034-10	-	
		20001 10 [[4		8
	ool Debt Servi	ce" (*Items)		
2019 Bond Maturities - Serial Bonds Total "Interest on Bonds - Type I Sch LIST		ce" (*Items) OS ISSUED DU	80034-12	

Purpose	2018 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
	-			
	-	-		

2018 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

			ec. 31, 2018	Requirement
1.	Emergency Notes	80036-	\$ \$	
2.	Special Emergency Notes	80037-	\$ \$	
3.	Tax Anticipation Notes	80038-	\$ \$	
4.	Interest on Unpaid State & County Taxes	80039-	\$ \$	
5.			\$ \$	
6.			\$ \$	

heet 33

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

		Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget I	Requirements For Interest **	Interest Computed to (Insert Date)
=	1	BAN 2018- 1	15,000,000.00	6/16/2016	35,500,000.00	6/13/2019	2.75%		976,250.00	6/13/2019
	2	BAN 2018- 2	13,000,000.00	12/1/2016	44,000,000.00	11/26/2019	3.00%	600,000.00	1,316,333.33	11/26/2019
_	3	BAN 2018- 3	2,600,000.00	12/3/2014	2,340,000.00	11/26/2019	2.95%	130,000.00	68,812.58	11/26/2019
_										
_										
_										
_										
_										
		Page Total	30,600,000.00		81,840,000.00			730,000.00	2,361,395.91	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. Memo: Type 1 School Notes should be separately listed and totaled.

80051-01

80051-02

All notes with an original date of issue of 2015 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or

written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

^{* &}quot;Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

^{**} If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

heet 33A

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of		Requirements	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2018	Maturity	Interest	For Princpal	For Interest **	(Insert Date)
Page Total			-			-	-	
Total			81,840,000.00			730,000.00	2,361,395.91	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. Memo: Type 1 School Notes should be separately listed and totaled.

80051-01 80051-02

All notes with an original date of issue of 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

(Do not crowd

(Do not crowd - add additional sheets)

^{* &}quot;Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

^{**} If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

DE

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget	Requirements For Interest **	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
12.								
13.								
14.								
Total			-	-		-	-	

MEMO:* See Sheet 33 for clarification of "Original Date of Issue"

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2019 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

Sheet 34

^{**} Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding	2019 Budget Requirement			
'	Dec. 31, 2018	For Prinicpal	For Interest/Fees		
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
Total	-	-			

80051-01 80051-02

(Do not crowd - add additional sheets)

Sheet 34/

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		Balance - January 1, 2018		2018 Encumbrances		ncumbrances Expended	nces Expended Authorizations	Balance - December 31, 2018		
•	merely designate by a code number.	Funded	Unfunded	Authorizations	Liquidated	·	Canceled	Funded	Unfunded	
12-08	Various Improvements	68,178.95	-					68,178.95	-	
12-15	Capital Ordinance - Bellevue Demo	5,677.79	-		500.00	6,177.79		-	-	
13-02	Sandy Repairs	28,194.50	0.00		4,537.13	32,437.29		294.34	0.00	
13-04	Various Improvements	-	478.55		35,048.38	35,526.93		-	-	
14-05	Various Improvements	-	110,630.32		17,849.63	74,178.39		-	54,301.56	
14-13	Various Improvements	-	374.45		7,439.00	7,813.45		-	(0.00)	
14-33	Various Improvements	-	8,956.00			8,437.84		518.16	(0.00)	
15-04	Lagoon and Back Bay Dredge Progra	-	-		31,388.09	20,845.43		10,542.66	-	
15-09	Various Improvements	-	188,337.40		413,044.15	436,350.23		-	165,031.32	
15-17	Various Improvements		(0.00)		444,896.60	444,896.60			(0.00)	
15-29	Improvements of Various Sts & Alleys	-	-		27,694.15	27,694.15		-	-	
16-01	Various Improvements	-	481,391.04		392,958.82	662,735.84		-	211,614.02	
16-10	Land Acquisition - 19 W 9th Street	-	0.00		92.30			-	92.30	
16-19	Various Improvements	-	8,995,778.79		5,377,711.14	13,709,954.81		-	663,535.12	
17-01	Various Improvements	-	2,856,794.99		3,801,450.89	4,854,626.61		-	1,803,619.27	
	Page Total	102,051.24	12,642,741.54	-	10,554,610.28	20,321,675.36	-	79,534.11	2,898,193.59	

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2018		2018	Encumbrances	Encumbrances	Encumbrances	Expended	Expended Authorizations		Balance - December 31, 2018	
not merely designate by a code number.	Funded	Unfunded	Authorizations	Liquidated	·	Canceled	Funded	Unfunded			
17-05 Land Acquisition	26,520.49	617,500.00		2,480.97	646,501.46		-	-			
17-09 Various Improvements	-	10,445,315.75		5,448,366.81	14,272,203.94		-	1,621,478.62			
17-18 Land Acquisition	35,000.00	665,000.00		-	-	700,000.00	_	-			
17-19 Land Acquisition	32,500.00	617,500.00		-	-	650,000.00	-	-			
18-02 Various Improvements			5,700,500.00	-	3,706,893.30		-	1,993,606.70			
18-08 Various Improvements			10,250,000.00		3,896,825.17		130,526.44	6,222,648.39			
Page Total	94,020.49	12,345,315.75	15,950,500.00	5,450,847.78	22,522,423.87	1,350,000.00	130,526.44	9,837,733.71			
Grand Total	196,071.73	24,988,057.29	15,950,500.00	16,005,458.06	42,844,099.23	1,350,000.00	210,060.55	12,735,927.30			

heet 35A

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2018	80031-01	xxxxxxxx	75,112.53
Received from 2018 Budget Appropriation	80031-02	xxxxxxxx	1,865,000.00
Appropriated by budget emergency in 2017		xxxxxxxx	-
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxx	67,500.00
List by Improvements - Direct Charges Made for Prelimina	ry Costs:	xxxxxxxx	xxxxxxxx
			xxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	797,525.00	xxxxxxxx
			xxxxxxxx
Balance December 31, 2018	80031-05	1,210,087.53	xxxxxxxx
		2,007,612.53	2,007,612.53

^{*}The full amount of the 2017 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2018	80030-01	xxxxxxxx	-
Received from 2018 Budget Appropriation *	80030-02	xxxxxxxx	
Received from 2018 Emergency Appropriation *	80030-03	xxxxxxxx	
			xxxxxxxx
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxx
			xxxxxxxx
Balance December 31, 2018	80030-05	-	xxxxxxxx
		-	-

^{*}The full amount of the 2018 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2018 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
18-02 Various Improvements	5,700,500.00	5,415,475.00	285,025.00	285,025.00
18-08 Various Improvements	10,250,000.00	9,737,500.00	512,500.00	512,500.00
		-	-	
		-	-	-
		-	-	-
			-	-
			-	-
			-	-
Total 80032-00	15,950,500.00	15,152,975.00	797,525.00	797,525.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2018

		Debit	Credit
Balance January 1, 2018	80029-01	xxxxxxxx	1,398,771.34
Premium on Sale of BANS & Bonds		xxxxxxxx	754,379.90
Funded Improvement Authorizations Refunded		xxxxxxxx	
	80029-02	-	xxxxxxxx
Appropriated to 2018 Budget Revenue	80029-03	570,000.00	xxxxxxxx
Balance December 31, 2018	80030-04	1,583,151.24	xxxxxxxx
		2,153,151.24	2,153,151.24

Not Applicable BONDS ISSUED WITH A COVENANT OR COVENANTS

1.	Amount of Serial Bonds Issued Under Provisions of Chapter 233 P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2017	\$
2.	Amount of Cash in Special Trust Fund as of December 31, 2018 (Note A)	\$
3.	Amount of Bonds Issued Under Item 1 Maturing in 2019	\$ <u> </u>
4.	Amount of Interest on Bonds with a Covenant - 2019 Requirements	\$ _
5.	Total of 3 and 4 - Gross Appropriation	\$
6.	Less Amount of Special Trust Fund to be Used	\$
7.	Net Appropriation Required	\$

NOTE A - This amount to be supported by confirmation from bank or banks.

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2019 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT!!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.								
	1.	Total Tax Levy for the Year 2018 was				\$ 113	,149,68	6.36
	2.	Amount of Item 1 Collected in 2018 (*)			\$	112,259,116.62	<u> </u>	
	3.	Seventy (70) percent of Item 1				\$ 79	,204,78	0.45
	(*) In	cluding prepayments and overpayments	applied.					
В.	1.	Did any maturities of bonded obligation	s or notes	s fall due du	ring the	year 2018?		
		Answer YES or NO YES				•		
	2.	Have payments been made for all bond December 31, 2018?	ed obliga	tions or not	es due o	n or before		
		Answer YES or NO YES	If ans	wer is "NO"	give det	ails		
		NOTE: If answer to Item B1 is YES, the	nen Item	B2 must b	e answe	red		
		s the appropriation required to be include or notes exceed 25% of the total approp? Answer YES or NO		-		•		r
D.	1.	Cash Deficit 2017					\$	
	2.	4% of 2017 Tax Levy for all purposes:	Levy	\$		=	\$	
	3.	Cash Deficit 2018					\$	
		4% of 2018 Tax Levy for all purposes:	Levy	\$		=	\$	
E.		<u>Unpaid</u>		2017		2018		<u>Total</u>
	1.	State Taxes	\$		\$		_\$	
	2.	County Taxes	\$		\$	251,719.94	\$	251,719.94
	3.	Amounts due Special Districts						
		:	\$		\$		\$	-
	4.	Amount due School Districts for Local S	School Ta	X				
			\$		\$	-	_\$	

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2018

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the Chief Financial Officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

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 5.	Trial Balance-Federal and State Funds
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